

**Economic and Social Council**

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Original: English

Resumed substantive session of 2007

New York, 3 October 2007

Agenda item 13 (h)

**Economic and environmental questions:
international cooperation in tax matters**

**Draft resolution submitted by the Vice-President of the Council,
Léo Mérorès (Haiti), on the basis of information consultations**

**Committee of Experts on International Cooperation in
Tax Matters**

The Economic and Social Council,

Recalling its resolution 2004/69 of 11 November 2004, in which the Council decided that the Ad Hoc Group of Experts on International Cooperation in Tax Matters should be renamed the Committee of Experts on International Cooperation in Tax Matters,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development¹ for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,²

Taking note of the report of the Secretary-General on the implementation of and follow-up to commitments and agreements made at the International Conference on Financing for Development³ and the recommendations contained therein,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant regional organizations,

¹ *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution I, annex.

² *Ibid.*, para. 64.

³ A/58/216.



1. *Takes note with appreciation* of the report of the Committee of Experts on International Cooperation in Tax Matters on its second session⁴ and the significant progress of the Committee's work;
 2. *Notes with gratitude* the establishment of the trust fund by the Secretary-General to supplement regular budget resources and urges all Member States and relevant organizations to contribute generously to the fund;
 3. *Requests* the Secretary-General to prepare a comprehensive report addressing the financing of the Committee's work, including that of its subcommittees, taking into account the issues raised by the Committee at its second session, for consideration by the Economic and Social Council at its organizational session for 2008;
 4. *Decides* that the third session of the Committee shall be convened in Geneva from 29 October to 2 November 2007;
 5. *Approves* the provisional agenda for the third session of the Committee as contained in paragraph 63 of its report on its second session.
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⁴ *Official Records of the Economic and Social Council, 2006, Supplement No. 45 (E/2006/45).*

**Economic and Social Council**

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Resumed substantive session of 2007

New York, 4 October 2007

Agenda item 13 (i)

**Economic and environmental questions: United Nations
Forum on Forests**

Proposed amendment to the draft resolution entitled “Non-legally binding instrument on all types of forests” contained in the report of the United Nations Forum on Forests (E/2007/42) submitted by the Vice-President of the Council, Léo Mérorès (Haiti) on the basis of informal consultations

1. Add the following new paragraphs as the second and third operative paragraphs:

2. *Reiterates* paragraph 17 of its resolution 2006/49 in which it decided to consider ways of strengthening the secretariat of the Forum, within existing resources, as well as through increased voluntary extrabudgetary resources to enable it to fulfil its function more effectively, bearing in mind paragraph 163 (b) of the 2005 World Summit Outcome;¹

3. *Refers* in particular to paragraphs 5 (f), 20 and 21 of its resolution 2006/49, in which it invited the members of the Collaborative Partnership on Forests to undertake activities related to supporting developing countries, as well as countries with economies in transition, in accessing additional national and international funding; monitoring, assessment and reporting; and the submission of consolidated reports on initiatives and activities of the Collaborative Partnership on Forests.

2. Renumber the remaining paragraphs accordingly.

¹ General Assembly resolution 60/1.



**Economic and Social Council**

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New York, 4 October 2007

Agenda item 13 (g)

**Economic and environmental questions: public
administration and development**

**Draft resolution submitted by the Vice-President of the Council, Léo Mérorès
(Haiti), on the basis of informal consultations**

**Report of the Committee of Experts on Public Administration on
its sixth session and dates, venue and provisional agenda for the
seventh session of the Committee**

The Economic and Social Council,

Recalling its resolutions 2005/55 of 21 October 2005, in particular its reaffirmation of the need to deepen the participatory processes of government to ensure citizens' engagement to achieve the internationally agreed development goals, including those contained in the Millennium Declaration,¹ and 2006/47 of 28 July 2006,

Concerned by the continuous marginalization of the poor and the disadvantaged in this era of globalization, which has led to decreasing trust in government on the part of citizens,

Recognizing that the implementation of the United Nations development agenda and the achievement of the Millennium Development Goals can be greatly facilitated if citizens are involved in participatory mechanisms pertaining to the planning, budgeting, implementation, monitoring and accountability of socio-economic development policies and programmes, and that such mechanisms of participatory governance help ensure efficiency and economic growth on the one hand and social justice on the other,

1. *Takes note* of the conclusions on this topic contained in the report of the Committee of Experts on Public Administration on its sixth session;²

¹ See General Assembly resolution 55/2.

² See *Official Records of the Economic and Social Council, 2007, Supplement No. 24 (E/2007/44), chap. III.B.*



2. *Encourages* Member States to reaffirm and deepen their use of participatory governance and citizen engagement in policy development, service delivery and budgeting and public accountability with enabling mechanisms, including information and communications technology tools and other measures;

3. *Requests* the Secretariat to ensure that the normative, analytical and technical cooperation elements of the United Nations Programme in Public Administration and Finance continue to address participatory governance and identify best practices;

4. *Notes* the work undertaken by the Committee on compiling and, where needed, conceptually defining basic United Nations terminology in governance and public administration with a view to achieving more coherence in intergovernmental discussions;

5. *Takes note* of the input by the Committee on the theme of the annual ministerial review to be held during the 2007 high-level segment of the Council and the proposals for themes for the ministerial review of 2008;

6. *Requests* the Secretariat to continue to expand the reach of the United Nations Public Service Awards on the United Nations Public Service Day as part of the effort to foster and disseminate excellence in public governance;

7. *Also requests* the Secretariat to expand the outreach of the portal of the United Nations Online Network in Public Administration and Finance at the regional and subregional levels among its participating members as a one-stop shop for promoting information-sharing, knowledge management and networking among public sector leaders around the world;

8. *Further requests* the Secretariat to continue its useful role in facilitating the implementation of the relevant action lines contained in the Plan of Action of the World Summit on the Information Society;³

9. *Welcomes* the holding of the seventh Global Forum on Reinventing Government in Vienna from 26 to 29 June 2007, and congratulates the Secretariat for its preparations, in particular the high quality of the programme;

10. *Encourages* Member States to participate in and support the marking of the sixtieth year of the work of the United Nations in the area of public administration and development;

11. *Approves* the convening of the seventh session of the Committee from 14 to 18 April 2008;

12. *Also approves* the following agenda for the seventh session of the Committee:

1. Capacity-building for development, including post-conflict reconstruction of public administration and crisis/disaster management.

³ See A/C.2/59/3, annex, chap. I, sect. B, action lines C1, "The role of governments and all stakeholders in the promotion of information and communications technologies for development" and C7, "Information and communications technology applications: benefits in all aspects of life".

2. **Compendium of basic United Nations terminology in governance and public administration.**
 3. **Review of the United Nations Programme in Public Administration and Finance.**
 4. **Public administration perspective on the theme of the annual ministerial review of the high-level segment of the Economic and Social Council.**
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Economic and Social Council

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3 October 2007

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Resumed substantive session of 2007

New York, 4 October 2007

Agenda item 13 (i)

Economic and environmental questions:

United Nations Forum on Forests

Pakistan:* draft decision

Support to the Bureau of the United Nations Forum on Forests in preparing for its future sessions

The Economic and Social Council,

Taking note of the decisions of the United Nations Forum on Forests adopted at its seventh session on matters related to the intersessional work of the Forum,¹

1. *Decides* that, in order for members of the Bureau to carry out their functions effectively, consideration should be given to providing financial support, consisting of travel and daily subsistence, to members of the Bureau from developing countries and countries with economies in transition through designated extrabudgetary contributions to the Trust Fund of the United Nations Forum on Forests;

2. *Also decides* that financial support to members of the Bureau from developing countries and countries with economies in transition should cover participation in at least one meeting a year of the Bureau to be held in or outside New York;

3. *Invites* donor Governments, institutions and other organizations to contribute to the Trust Fund of the United Nations Forum on Forests.

* On behalf of the States Members of the United Nations that are members of the Group of 77 and China.

¹ See *Official Records of the Economic and Social Council, 2007, Supplement No. 22 (E/2007/42)*, chap. I.C, resolution 7/1, annex, sect. B.



**Economic and Social Council**

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New York, 17 October 2007

Agenda item 14 (a)

Social and human rights questions: advancement of women

**Programme budget implications of the recommendations
contained in the report of the Committee on the Elimination
of Discrimination against Women on its thirty-ninth session**

**Statement submitted by the Secretary-General in accordance
with rule 31 of the rules of procedure of the Economic and
Social Council**

I. Introduction

1. As provided in article 21, paragraph 1, of the Convention on the Elimination of All Forms of Discrimination against Women,¹ the Committee on the Elimination of Discrimination against Women shall submit to the General Assembly, through the Economic and Social Council, an annual report on its activities. The Committee shall also include in its report suggestions and general recommendations. The present statement of programme budget implications is issued on the basis of those provisions in order to inform the Council of the programme budget implications of the decisions taken by the Committee at its thirty-ninth session.

2. At its thirty-ninth session, the Committee considered the statement of programme budget implications of its draft decision 39/I, submitted in accordance with rule 23 of the rules of procedure of the Committee, and subsequently adopted its decision 39/II. That statement of programme budget implications, reproduced in annex X of the report of the Committee on its thirty-ninth session,² submitted to the General Assembly, needs to be further amended to take into account decision 39/II as set out below.

¹ United Nations, *Treaty Series*, vol. 2131, No. 20378.

² *Official Records of the General Assembly, Sixty-second Session, Supplement No. 38 (A/62/38)*, part three.



II. Requests contained in the draft decision

3. By its draft decision 39/I, the Committee on the Elimination of Discrimination against Women would request the General Assembly to authorize the Committee:

(a) As a permanent measure from 2008 onward to hold three annual sessions of three weeks each, with a one-week pre-session working group for each session;

(b) To meet, as a temporary measure in the biennium 2008-2009, for up to seven days, in parallel chambers during one of its annual sessions in each year of the biennium, for the purpose of considering reports of States parties submitted under article 18 of the Convention.

4. The Committee also recommended, in its draft decision 39/I that one of its three annual sessions should be held at United Nations Headquarters in New York so as to facilitate and encourage ongoing cooperation between the Committee and the United Nations gender equality bodies; and that its Working Group on Communications under the Optional Protocol be granted the opportunity to meet three times a year, for a total of 10 working days, immediately prior to, or after, the scheduled sessions of the Committee.

5. By its decision 39/II, the Committee, with reference to its draft decision 39/I, decided that summary records of its meetings were to be issued in English only, as a temporary measure for the biennium 2008-2009, and to revisit that decision in 2009, when it would assess its requirements for meeting time. Furthermore, the Committee requested that the basis for calculating the costs for the requested extended meeting time reflected in the statement of programme budget implications be revisited so as to ensure that they were in line with the Committee's actual requirements and that the statement clearly explained the different parameters used for calculating the current requirements as compared with those of a similar request of the Committee in 2005.³

6. As regards languages of summary records, the Committee, in accordance with article 19, paragraph 1, of the Convention, shall adopt its own rules of procedure, hence a decision to receive summary records in English only is within the terms of reference of the Committee.

7. However, as regards the request in decision 39/II that the basis for calculating the costs for the requested extended meeting time reflected in the statement of programme budget implications be revisited, the attention of the Committee is drawn to the provisions of section VI of General Assembly resolution 45/248 B of 21 December 1990, in which the Assembly reaffirmed that the Fifth Committee was the appropriate Main Committee of the Assembly entrusted with responsibilities for administrative and budgetary matters; and also reaffirmed the role of the Advisory Committee on Administrative and Budgetary Questions. Consequently, any information on the basis for calculating the costs in the statement of programme budget implications would be provided to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee, as appropriate and if necessary.

³ Ibid., *Sixtieth Session, Supplement No. 38 (A/60/38)*, part two, annex IX.

III. Relationship of the proposed decision to the biennial programme plan and priorities for the period 2008-2009 and the programme of work contained in the proposed programme budget for the biennium 2008-2009

8. The activities to be carried out relate to programme 1, General Assembly and Economic and Social Council affairs and conference management; subprogramme 2, Supporting human rights bodies and organs, of programme 19, Human rights; and subprogramme 4, Support services, of programme 24, Management and support services, of the biennial programme plan and priorities for the period 2008-2009.⁴ They also fall under section 2, General Assembly and Economic and Social Council affairs and conference management (A/62/6 (Sect. 2)); section 23, Human rights (A/62/6 (Sect. 23) and Corr.1); and section 28D, Office of Central Support Services (A/62/6 (Sect. 28D)), of the proposed programme budget for the biennium 2008-2009.

9. Provisions have been made under section 23, Human rights, of the proposed programme budget for the biennium 2008-2009 for travel and per diem costs of the attendance of the 23 members of the Committee on the Elimination of Discrimination against Women at its two annual regular sessions of 15 working days each and, for each session, a five-day pre-session working group meeting, and for the cost of attendance at two annual meetings of the Working Group on Communications under the Optional Protocol, as well as for substantive, conference and support services to the Committee, the pre-session working group and the Working Group on Communications.

10. The General Assembly, in its resolution 60/230 of 23 December 2006, authorized the Committee to hold a third annual session in 2006 and 2007 as a temporary measure, and to meet in parallel chambers during its third annual session in 2006 and its first and third annual sessions in 2007 on an exceptional and temporary basis. The related one-time additional provisions were included in the programme budget for the biennium 2006-2007.⁵

IV. Activities by which the requests would be implemented

11. The additional annual session, and meetings in parallel chambers, called for in the draft decision, as referred to in paragraph 3 above, would allow the Committee to consider a greater number of reports of States parties annually. Prior to the adoption of resolution 60/230, which authorized the Committee in 2006-2007: (a) to hold three annual sessions of three weeks each, with a one-week pre-session working group for each session, and continued to authorize two annual sessions of the Working Group on Communications under the Optional Protocol to the Convention; and (b) to meet for up to seven days in parallel working groups during three of its six sessions during 2006 and 2007, the Committee had considered the reports of 16 States parties annually. During 2006 and 2007, the Committee would have considered the reports of 69 States parties (31 in 2006 and 38 in 2007) and

⁴ Ibid., *Sixty-first Session, Supplement No. 6* (A/61/6/Rev.1).

⁵ Ibid., *Sixtieth Session, Supplement No. 6* (A/60/6/Add.1).

would have been able to eliminate a significant amount of the accumulated backlog of reports awaiting review.

12. By its decision 36/1,⁶ the Committee had anticipated that effective and timely implementation of all of its responsibilities beyond the biennium 2006-2007 would require that it be provided with extended meeting time in 2008 and beyond. During its thirty-seventh session, the Committee undertook an assessment of the status of submission of reports under article 18 of the Convention and, in particular, of the remaining backlog of reports awaiting consideration, and the projected future availability of reports, as well as the Committee's request to States parties with very long overdue initial reports to submit those within a given time frame. The Committee concluded that this workload, together with its other responsibilities under the Convention and those under the Optional Protocol to the Convention,⁷ made it necessary for the Committee to be provided with the opportunity to hold three annual sessions, at least one of which with a parallel working group. This extended meeting time would ensure that the Committee could eliminate the backlog of reports awaiting consideration, which now stands at 27; could ensure that incoming reports were considered in a timely manner; could enhance its efforts at ensuring that the monitoring of the Convention in States parties with long overdue reports was undertaken; and could discharge all its other responsibilities under the Convention and the Optional Protocol.

13. In 2008-2009, a staff member at the P-4 level would serve as Secretary of the Committee, assisted by one General Service (Other level) staff member. In addition, the incumbents of one P-4 post, one P-3 post and one P-2 post would provide substantive support for the work of the Committee and under the Optional Protocol to the Convention. In order to support the additional workload of the Committee consequent to the holding of three sessions, in particular in view of the additional time that would be required for preparations for the consideration of reports of States parties during the Committee's sessions in the biennium 2008-2009, general temporary assistance resources, equivalent to 12 work-months at the P-3 level, would also be required to assist with:

(a) Analysis of reports of States parties on the implementation of the Convention on the Elimination of All Forms of Discrimination against Women, drawing upon prior reports, and other relevant information, in particular from United Nations sources;

(b) Preparation of draft lists of issues and questions on reports of States parties under consideration by the Committee;

(c) In-session support to Committee experts in the preparation of draft concluding comments on reports of States parties;

(d) Provision of substantive support, especially during the sessions of the Committee with parallel working groups.

14. The current mandate of the Committee is to meet twice per year for three weeks each time. A one-week pre-session working group would precede each session. The Working Group on Communications under the Optional Protocol is currently convened twice a year, for a total of up to 10 days. The session meetings

⁶ Ibid., *Sixty-first Session, Supplement No. 38 (A/61/38)*, part three, chap. I.

⁷ United Nations, *Treaty Series*, vol. 2131, No. 20378.

would require interpretation services in all six official languages and the pre-session working group meetings would require interpretation services in English, French and Spanish only. The total documentation required for translation into all six official languages is estimated at 6,600 pages for pre-session, 800 pages for in-session, and 800 pages for post-session relating to the two three-week sessions each year of the biennium, and a total of 800 pages for post-session documentation relating to the two one-week sessions of the pre-session working group each year of the biennium. Summary records would be provided for all the meetings of the Committee, with the exception of the pre-session working group meetings.

15. Should draft decision 39/I be adopted, it would entail one additional three-week session in each year of the biennium on a recurrent basis, which would require interpretation services in all six official languages. On a temporary basis, the parallel working groups during one of the three annual sessions in 2008-2009 would also require interpretation services in all six official languages. The additional one-week pre-session working group meeting to be held prior to the additional three-week session would require interpretation services in English, French and Spanish only. The total additional documentation required for translation into all six official languages is estimated at 3,000 pages for pre-session, 400 pages for in-session and 400 pages for post-session relating to the one additional three-week session each year of the biennium; a total additional 560 pages for pre-session, 105 pages for in-session and 105 pages for post-session relating to the parallel working groups for the biennium 2008-2009 only; and a total additional 400 pages for post-session documentation relating to the additional one-week pre-session working group meeting each year of the biennium. Summary records in English only would be provided for all the meetings of the Committee, with the exception of the pre-session working group meetings.

16. Should the draft decision be adopted, the exact dates for all the meetings of the Committee, consisting of three three-week annual sessions of the Committee, three one-week annual pre-session working group meetings and three parallel working group meetings to be held in 2008-2009, will be determined by consultation between the substantive secretariat and the Department for General Assembly and Conference Management, subject to the availability of conference facilities and services.

17. As regards the recommendation of the Committee, indicated in paragraph 4 above, to hold one of the three annual sessions at United Nations Headquarters in New York, the Committee's attention is drawn to section I, paragraph 4, of resolution 40/243 of 18 December 1985, whereby the General Assembly reaffirmed that United Nations bodies should plan to meet at their respective established headquarters. Therefore, the express decision in this regard should be made by the Assembly.

18. The Committee also requested, as indicated in paragraph 4 above, that its Working Group on Communications under the Optional Protocol be granted the opportunity to meet three times a year for a total of 10 working days. While these increases in the scope of activities do not have any programme budget implications, given that the Working Group meets immediately prior to, or after, the scheduled sessions of the Committee, the related decision of the General Assembly is also required.

V. Modifications required in the programme of work and the proposed programme budget for the biennium 2008-2009

19. The adoption of the draft resolution would result in modifications in respect of the number of meetings and reports cited in the programme of work contained in the proposed programme budget for the biennium 2008-2009. In the narrative of subprogramme 2, Supporting human rights bodies and organs, of section 23, Human rights, of the proposed programme budget for the biennium 2008-2009 (A/62/6 (Sect. 23) and Corr.1), paragraph 23.66 (a) (xvi) would be revised as follows:

(a) In subparagraph a. Substantive servicing of meetings, the phrase "plenary and chamber meetings of the Committee (60 meetings per year) (120)" would be replaced with the phrase "plenary and chamber meetings of the Committee (104 meetings per year) (208)";

(b) In subparagraph b. Parliamentary documentation, the phrase "lists of issues and questions (38 reports annually) (76)" would be replaced with the phrase "lists of issues and questions (31 reports annually) (62)".

VI. Estimated resource requirements

A. Conference-servicing requirements

20. It is estimated that additional conference-servicing requirements of \$13,290,400 would arise under section 2, General Assembly and Economic and Social Council affairs and conference management, of the proposed programme budget for the biennium 2008-2009. Table 1 below provides the details of these requirements.

Table 1

Additional conference-servicing requirements for: I. plenary meetings; II. pre-session working groups; and III. plenary parallel meetings (temporary)

	<i>I. Plenary session meetings, 2008-2009</i>	<i>II. Pre-session working groups, 2008-2009</i>	<i>III. Plenary parallel meetings, 2008-2009*</i>	<i>Total 2008-2009</i>
I. Meetings servicing	464 000	73 100	216 600	753 700
II. Pre-session documentation	6 370 300	—	2 389 200	8 759 500
III. In-session documentation	890 400	—	467 300	1 357 700
IV. Post-session documentation	890 400	518 700	467 300	1 876 400
V. Summary records	352 000	—	164 600	516 600
VI. Other conference services	14 600	4 900	7 000	26 500
Total	8 981 700	596 700	3 712 000	13 290 400

* One-time provision for 2008-2009.

B. Non-conference-servicing requirements**Section 23. Human rights**

21. It is also estimated that additional resources of \$680,900 for travel, per diem and terminal expenses of the members of the Committee related to their attending a third annual session of three weeks in New York in each year of the biennium 2008-2009, with a one-week pre-session working group meeting for each session, effective from January 2008, would be required under section 23, Human rights, of the proposed programme budget for the biennium 2008-2009. Provision for general temporary assistance equivalent to 12 work-months at the P-3 level, estimated at \$150,000, is also required under section 23, Human rights.

Section 28D. Office of Central Support Services

22. An additional amount of \$35,100 would be required to provide for the contractual services of sound technicians at the additional sessions and meetings of the pre-session working group.

23. Should the Committee adopt the draft decision, the total additional requirements relating to the additional sessions of the Committee and the pre-session working group meetings would amount to \$14,156,400 as enumerated in table 2 below.

Table 2
Total additional requirements relating to the additional sessions of the Committee and the pre-session working group meetings

(United States dollars)

	2008	2009	Total
Section 23. Human rights			
Travel, per diem and terminal expenses	340 450	340 450	680 900
General temporary assistance	75 000	75 000	150 000
Subtotal	415 450	415 450	830 900
Section 2. General Assembly and Economic and Social Council affairs and conference management			
Meetings servicing, interpretation and documentation	6 645 200	6 645 200	13 290 400
Section 28D. Office of Central Support Services			
Common support services	17 500	17 600	35 100
Total	7 078 150	7 078 250	14 156 400

VII. Contingency fund

24. It will be recalled that, under the procedures established by the General Assembly in its resolutions 41/213 of 19 December 1986 and 42/211 of 21 December 1987, a contingency fund is established for each biennium to

accommodate additional expenditure derived from legislative mandates not provided for in the programme budget. Under this procedure, if additional expenditure were proposed that exceeded the resources available from the contingency fund, the activities concerned would be implemented only through the redeployment of resources from low-priority areas or the modification of existing activities. Otherwise, such additional activities would have to be deferred to a later biennium.

VIII. Summary

25. Should draft decision 39/I be adopted by the Committee, additional resources in the total amount of \$14,156,400 would be required under the proposed programme budget for the biennium 2008-2009, including \$830,900 under section 23, Human rights; \$13,290,400 under section 2, General Assembly and Economic and Social Council affairs and conference management; and \$35,100 under section 28D, Office of Central Support Services. This would represent a charge against the contingency fund and, as such, would require additional appropriations for the biennium 2008-2009 to be approved by the General Assembly at its sixty-second session.

26. The General Assembly would also be required to approve the proposed modifications to the outputs to be incorporated into the programme of work of section 23, Human rights, of the proposed programme budget for the biennium 2008-2009 (A/62/6 (Sect. 23) and Corr.1) under subprogramme 2, Supporting human rights bodies and organs, paragraph 23.66.(a) (xvi).